

EXHIBIT J

AMENDMENT TO SUBSCRIPTION AGREEMENT

This Amendment ("Amendment") to the Subscription Agreement ("Subscription Agreement") dated February 21, 1984 by and among New United Motor Manufacturing, Inc., a close corporation organized and existing under the laws of the State of California (the "JV Company"), Toyota Motor Corporation, a corporation organized and existing under the laws of Japan ("Toyota"), and General Motors Corporation, a corporation organized and existing under the laws of the State of Delaware ("GM"), is made effective the 15th day of December 1989 by and among the JV Company, Toyota and GM;

WITNESSETH:

WHEREAS, in 1984, GM and Toyota, the sole shareholders of the JV Company, each contributed to the JV Company the equivalent of (U.S.) \$100,000,000.00, thereby establishing a total shareholder equity of \$200,000,000.00;

WHEREAS, the JV Company has incurred losses which exceed the total \$200,000,000.00 of shareholder equity;

WHEREAS, the JV Company desires to have its financial statements reflect a positive shareholder equity and to have additional capital to meet cash and capital requirements; and

WHEREAS, the Board of Directors of the JV Company has requested that each shareholder contribute to the JV Company additional capital in the amount of (U.S.) \$30,000,000.00 or an equivalent Yen amount.

NOW, THEREFORE, the parties hereto agree to amend the Subscription Agreement as follows:

1. The following provisions shall be added as Article IV of the Subscription Agreement on Page 12 following Article III:

"IV. ADDITIONAL CAPITAL CONTRIBUTIONS"

4.1. Additional GM Contribution:

GM shall contribute to the JV Company additional paid-in capital in the amount of (U.S.) \$30,000,000.00 at the time provided in Section 4.3 herein. Upon receipt of such amount, the JV Company shall provide to GM a certificate indicating the amount of the additional capital paid in by GM.

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4.2. Additional Toyota Contribution:

Toyota shall contribute to the JV Company additional paid-in capital in the amount of (U.S.) \$30,000,000.00 or an equivalent amount in Japanese Yen at the time provided in Section 4.3 herein. Currency equivalence shall be determined in accordance with the telegraphic transfer middle rate quoted by the head office of the Bank of Tokyo at 10:00 a.m. (Japan Time) on the date of payment. Upon receipt of such payment, the JV Company shall provide to Toyota a certificate indicating the amount of the additional capital paid in by Toyota.

4.3. Time of Payment:

GM and Toyota shall pay to the JV Company the amounts provided in this Article IV at such time or times as may be determined by the Chief Financial Officer and Comptroller of the JV Company following a resolution by the Board of Directors of the JV Company calling for such payments, provided, however, that the aggregate payments from GM and Toyota shall at all times be equal.

4.4. No Additional Shares:

The amount paid to the JV Company pursuant to this Article IV by Toyota and GM, respectively, shall be deemed additional paid-in capital attributable to the Series A Shares and Series B Shares, respectively, previously issued by the JV Company. No additional shares shall be issued to either Toyota or GM by reason of the payments made pursuant to this Article IV."

2. The title "IV GENERAL PROVISIONS" on Page 12 shall be changed to:

"V GENERAL PROVISIONS"

and any prior references to Article IV or subsections thereof shall henceforth be deemed to be references to Article V or subsections thereof.

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3. This Amendment and the Subscription Agreement constitute the entire agreement of the parties hereto with respect to the subject matter hereof.

IN WITNESS WHEREOF, each of the parties has caused three originals of this Amendment to be duly executed on its behalf effective the day and year first above written.

NEW UNITED MOTOR MANUFACTURING, INC.

Name: R. Higashida

Title: PRESIDENT

TOYOTA MOTOR CORPORATION

Name: M. Okuno

Title: DIRECTOR, MEMBER OF THE BOARD

GENERAL MOTORS CORPORATION

Name: C. A. ...

Title: TREASURER